

**NEW UNNUMBERED PARAGRAPH.** A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

**NEW UNNUMBERED PARAGRAPH.** Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

**NEW UNNUMBERED PARAGRAPH.** The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

Approved March 20, 1986

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**CHAPTER 1029**  
**EXPLOSIVE STORAGE FACILITIES**  
*H.F. 2091*

**AN ACT** relating to the inspection of explosive storage facilities.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 101A.7, unnumbered paragraph 1, Code 1985, is amended to read as follows:

The licensee's or permittee's explosive storage facility shall be inspected at least once a year by a representative of the state fire marshal's office, except that the state fire marshal may, at those mining operations licensed and regulated by the United States department of labor, accept an approved inspection report issued by the United States department of labor, mine safety and health administration, for the twelve-month period following the issuance of the report. The state fire marshal shall notify the appropriate city or county governing board of licenses to be issued in their respective jurisdictions pursuant to this chapter. The notification shall contain the name of the applicant to be licensed, the location of the facilities to be used in storing explosives, the types and quantities of explosive materials to be stored, and other information deemed necessary by either the governing boards or the state fire marshal. The facility may be examined at other times by the sheriff of the county where the facility is located or by the local police authority if the facility is located within a city of over ten thousand population and if the sheriff or city council considers it necessary.

Approved March 20, 1986

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**CHAPTER 1030**  
**GRAVE OR BURIAL SITES**  
*S.F. 120*

**AN ACT** relating to grave or burial sites by allowing their protection and preservation by law enforcement agencies and providing a penalty.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. **NEW SECTION. 566.31 BURIAL SITES.**

If a governmental subdivision or agency is notified of the existence of a marked burial site

within its jurisdiction, and the burial site is not otherwise provided for under this chapter or chapter 305A or 566A, it shall as soon as practicable notify the owner of the land upon which the burial site is located of the site's existence and location. The notification shall include an explanation of the provisions contained within section 566.32.

**Sec. 2. NEW SECTION. 566.32 DISTURBANCE OF BURIAL SITES.**

A person who knowingly and without authorization removes, destroys, or otherwise disturbs a burial site for which the person received notification under section 566.31 commits a simple misdemeanor.

**Sec. 3. NEW SECTION. 566.33 PROTECTION AND PRESERVATION OF BURIAL SITES.**

A governmental subdivision or agency having a burial site within its jurisdiction, for which protection or preservation is not otherwise provided, shall preserve and protect the burial site as necessary to restore or maintain its physical integrity as a burial site. The governmental subdivision or agency may enter into an agreement with a public or private organization interested in historical preservation to delegate to the organization the responsibility for the protection and preservation of the burial site.

**Sec. 4. NEW SECTION. 566.34 CONFISCATION AND RETURN OF MEMORIALS.**

A law enforcement officer having reason to believe that a grave memorial or burial memorial is in the possession of a person without authorization or right to possess the memorial may take possession of the memorial from that person and turn it over to the officer's agency.

If a law enforcement agency determines that a memorial it has taken possession of rightfully belongs on a grave or burial site, the agency shall return the memorial to the site, or make arrangements with the agency having jurisdiction over the grave or burial site for the return of the memorial.

Approved March 20, 1986

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**CHAPTER 1031**  
**SNOWMOBILE REGISTRATION**  
*S.F. 159*

**AN ACT** relating to registration and numbering of snowmobiles and eliminating penalties for registration of snowmobiles which have not been registered for two consecutive registration periods.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 321G.2, Code 1985, is amended by adding the following new subsection:  
**NEW SUBSECTION**. Issuance of competition registrations and the participation of snowmobiles so registered in special events.

Sec. 2. Section 321G.3, Code 1985, is amended by adding the following new unnumbered paragraph:

**NEW UNNUMBERED PARAGRAPH**. Upon proper application and payment of the registration fee provided in section 321G.6, the commission shall issue a competition registration for a snowmobile. A competition registration authorizes the operation of the snowmobile only in special events in which the commission has authorized their operation. The fees